



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
8<sup>th</sup> Floor, World Trade Centre, Centre – I, Cuffe Parade,  
Mumbai-400 005

F.No. 373/04/B/14-RA

185

Date of Issue 01.05.2018

ORDER NO. 232/2018-CUS (SZ) / ASRA / MUMBAI/ DATED 27.04.2018 OF THE GOVERNMENT OF INDIA PASSED BY SHRI ASHOK KUMAR MEHTA, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 129DD OF THE CUSTOMS ACT, 1962.

Applicant : Shri Krishnan Chonaiyan

Respondent : Commissioner of Customs(Airport), Chennai.

Subject : Revision Application filed, under Section 129DD of the Customs Act, 1962 against the Order-in-Appeal C.Cus No. 1746/2013 dated 26.11.2013 passed by the Commissioner of Customs (Appeals) Chennai.



ORDER

This revision application has been filed by Shri Krishnan Chonaiyan (herein after referred to as the Applicant) against the order no C. Cus No. 1746/2013 dated 26.11.2013 passed by the Commissioner of Customs (Appeals), Chennai.

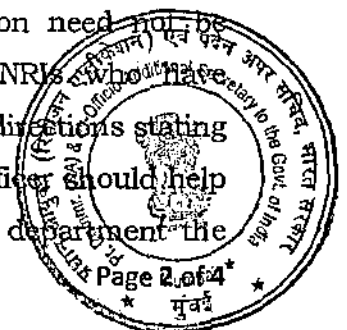
2. Briefly stated the facts of the case are that the applicant, a Singapore national arrived at the Chennai Airport on 08.12.2012 and was intercepted as he was attempting to pass through the Green Channel. Examination of his person and baggage resulted in the recovery of Assorted gold jewelry weighing 158.5 gms valued at Rs. 4,93,498/- ( Four Lac Ninety three thousand Four hundred and Ninety Eight). After due process of the law vide Order-In-Original No. 930/2012 dated 08.12.2012 Original Adjudicating Authority confiscated the gold jewelry under section 111 (d) (l) (m) and (o) of the Customs Act, 1962 read with section 3(3) Foreign Trade (D & R) Act, 1992. But allowed redemption of the gold jewelry for re-export on payment of a redemption fine of Rs. 2,40,000/- and also imposed penalty of Rs. 10,000/- under Section 112 (a) of the Customs Act, 1962.

3. Aggrieved by the order the Applicant filed an appeal with the Commissioner of Customs (Appeals) Chennai. The Commissioner of Customs (Appeals) Chennai, vide his Order in Appeal C.Cus No 1746/2013 dated 26.11.2013 rejected the Appeal.

4. The applicant has filed this Revision Application interalia on the grounds that;

4.1 the order of the Commissioner (Appeals) is against law, weight of evidence and circumstances and probabilities of the case; The Applicant is an eligible; Though a citizen of Singapore the Applicant is a person of Indian origin; He was wearing the gold jewelry and having stayed abroad for the past six months he is eligible passenger for concessional rate of duty under Notfn.03/2012; Even assuming without admitting he has not declared before the officers it is only a technical fault; He had brought the gold for his own use and purchased out of his earnings; He never concealed the gold chain and bracelet and he was wearing the same; He was wearing the gold jewelry and it was visible and hence the question of declaration does not arise;

4.2 The Applicant further pleaded that as per the circular 394/71/97-CUS (AS) GOI dated 22.06.1999 states that arrest and prosecution need not be considered in routine in respect of foreign nationals and NRIs who have inadvertently not declared; CBEC circular 9/2001 gives specific directions stating that a declaration should not be left blank, if not filled in the Officer should help the passenger to fill in the declaration card; That as per the department the





8. Taking into consideration the foregoing discussion, the redemption fine in lieu of confiscation of the gold totally weighing 158.5 gms valued at Rs. 4,93,498/- ( Four Lac Ninety three thousand Four hundred and Ninety Eight) for re-export is reduced from Rs. 2,40,000/- (Rupees Two Lacs Forty thousand ) to Rs. 1,60,000/- (Rupees One lac Sixty thousand) under section 125 of the Customs Act, 1962. Government observes that the penalty of Rs. 10,000/- imposed is appropriate.

9. The impugned Order in Appeal stands modified to that extent. Revision application is partly allowed on above terms.

10. So, ordered.

*Ashok Kumar Mehta*  
27.4.18

(ASHOK KUMAR MEHTA)

Principal Commissioner & ex-officio  
Additional Secretary to Government of India

ORDER No. 222/2018-CUS (SZ) /ASRA/Mumbai

DATED 27.04.2018

To,

Shri Krishnan Chonaiyan  
C/o S. Palanikumar, Advocate,  
No. 10, Sunkurama Chetty Street,  
Opp High court, 2<sup>nd</sup> Floor,  
Chennai 600 001.

**True Copy Attested**

*Sankarsan Munda*  
17/5/18  
**SANKARSAN MUNDA**  
Asstt. Commissioner of Custom & C. Ex.

Copy to:

1. The Commissioner of Customs, Anna International Airport, Chennai.
2. The Commissioner of Customs (Appeals), Custom House, Chennai.
3. Sr. P.S. to AS (RA), Mumbai.
4. Guard File.
5. Spare Copy.

